



**Dear Readers,**

as usual, we come to you with a selection of the most interesting HR news and topical issues of the past week.

#### **SENATE OPPOSES THE OBLIGATION OF CONTINUOUS EMPLOYMENT FOR DISMISSED PROTECTED WORKERS**

In the amendment to the law on bridging pensions and other laws, the Senate proposes to delete the provision ordering employees to continue employment of dismissed protected employees, such as members of trade unions at their request for protection during the reinstatement process. The Sejm will likely discuss this issue on Friday 28 July. The Senate resolution is available [here](#).

#### **NATIONAL REVENUE ADMINISTRATION: INDEMNITY AND COMPENSATION EXEMPT FROM PIT**

The Director of the National Revenue Administration stated that the compensation paid to the employee on the basis of a settlement before a mediator approved by the court may be exempt from taxation. Since the paid compensation was not related to a business activity and did not concern lost benefits but only actual health damage, the conditions for exemption were fulfilled. Interpretation of the Director of the National Revenue Administration of 28 June 2023, no. 0114-KDIP3-2.4011.461.2023.2.MN

#### **FOOD AID FOR EMPLOYEES IS SUBJECT TO CONTRIBUTIONS, ACCORDING TO SOCIAL INSURANCE INSTITUTION**

According to the latest Social Insurance Institution's (ZUS) decision, the exemption from contributions for employer-founded meals is limited to 300 PLN monthly. In case of single annual payment, the limit is not multiplied and contributions must be paid on the excess. In July, a draft assuming an increase in the exempted amount to 450 PLN, which, according to the government needs to be made more realistic, was submitted for consultation. ZUS decision no. DI/100000/43/415/2023.

#### **FROM AUGUST FOREIGNERS MAY LOSE THEIR RIGHT TO STAY AND WORK IN POLAND**

Foreigners who have not regularly renewed their permits during the pandemic, taking advantage of their automatic extension, have to submit an application for residence and work permit by the last day of July at the latest, so that their previous work can be recognised as carried out legally. Ukrainian citizens are in a better position since under the Special Act their permits remain valid until 4 March 2024.

#### **EXPIRATION OF A CLAIM FOR SICKNESS BENEFIT DEPENDS ON THE DATE OF FILING**

According to the judgement of the Regional Court in Łódź of 1 June 2023 (ref. no. VIII Ua 28/23), the date of filing a claim for payment of sickness benefit (not the date when the reason that prevented payment stopped, or the date when overdue insurance contributions were paid in full) is decisive in assessing whether the right to sickness benefit is expired. The judgement amended the contested decisions of ZUS, granting the plaintiff the right to the sickness benefit. Importantly, it was emphasized that the court's evidentiary capacity does not extend to measuring the extent of suffering of someone whose distress is not related to a physical injury. (only to the experienced grief, for example).

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#### **UPCOMING EVENTS**

- **Webinar: Unwanted behaviour in the workplace – bullying, harassment, and discrimination** - 25 July 2023, 11:00 – 11:45, online. More: [here](#).
- **Webinar: Developer on the bench – practice vs. law** - 27 July 2023, 11:00 – 11:45, online. More: [here](#).
- **Let's talk about money: Taxation of the salaries components and benefits that raise the most doubts** - 10 August 2023, 11:00 – 11:45, online. More: [here](#).